



DEPARTMENT OF EDUCATION

Free Application for Federal Student Aid (FAFSA®)

Information to be Verified for the 2023-2024 Award Year

AGENCY: Office of Postsecondary Education, Department of Education.

ACTION: Notice.

SUMMARY: For each award year, the Secretary publishes in the *Federal Register* a notice announcing the FAFSA information that an institution and an applicant may be required to verify, as well as the acceptable documentation for verifying FAFSA information. This is the notice for the 2023-2024 award year, Assistance Listing Numbers 84.007, 84.033, 84.063, and 84.268.

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If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7-1-1.

SUPPLEMENTARY INFORMATION: If the Secretary selects an applicant for verification, the applicant's Institutional Student Information Record (ISIR) includes flags that indicate (1) that the applicant has been selected by the Secretary for verification and (2) the Verification

Tracking Group (VTG) in which the applicant has been placed. The VTG indicates which FAFSA information needs to be verified for the applicant and, if appropriate, for the applicant's parent(s) or spouse. The Student Aid Report (SAR) provided to the applicant will indicate that the applicant's FAFSA information has been selected for verification and direct the applicant to contact the institution for further instructions for completing the verification process.

To help institutions and applicants deal with the challenges resulting from the novel coronavirus disease (COVID-19) pandemic, the Secretary has provided flexibilities to the verification regulations through the end of the first payment period that begins after the date that the COVID-19 national emergency is rescinded.

The following chart lists, for the 2023-2024 award year, the FAFSA information that an institution and an applicant and, if appropriate, the applicant's parent(s) or spouse may be required to verify under 34 CFR 668.56. The chart also lists the acceptable documentation that must, under § 668.57, be provided to an institution for that information to be verified.

FAFSA Information	Acceptable Documentation
<u>Income information for tax filers</u>	1) 2021 tax account information of the tax filer that the Secretary has identified as having been obtained from the Internal Revenue Service (IRS) through the IRS Data Retrieval Tool and that has not been changed after the information was obtained from the IRS;
a. Adjusted Gross Income (AGI)	
b. U.S. Income Tax Paid	2) A transcript ¹ obtained at no cost from the IRS or other relevant tax authority of a U.S.
c. Untaxed Portions of IRA	

Distributions and Pensions d. IRA Deductions and Payments e. Tax Exempt Interest Income f. Education Credits	territory (Guam, American Samoa, the U.S. Virgin Islands) or commonwealth (Puerto Rico and the Northern Mariana Islands), or a foreign government, that lists 2021 tax account information of the tax filer; or 3) A copy of the income tax return ¹ and the applicable schedules ¹ that were filed with the IRS or other relevant tax authority of a U.S. territory, or a foreign government that lists 2021 tax account information of the tax filer.
<u>Income information for tax filers with special circumstances</u> a. Adjusted Gross Income (AGI) b. U.S. Income Tax Paid c. Untaxed Portions of IRA Distributions and Pensions d. IRA Deductions and Payments e. Tax Exempt Interest Income f. Education Credits	1) For a student, or the parent(s) of a dependent student, who filed a 2021 joint income tax return and whose income is used in the calculation of the applicant's expected family contribution and who at the time the FAFSA was completed was separated, divorced, widowed, or married to someone other than the individual included on the 2021 joint income tax return-- a) A transcript obtained from the IRS or other relevant tax authority that lists 2021 tax account information of the tax filer(s); or b) A copy of the income tax return and the applicable schedules that were filed with the IRS or other relevant tax authority that lists 2021 tax account information of the tax filer(s); and c) A copy of IRS Form W-2 ² for each source of 2021 employment income received or an equivalent document. ² 2) For an individual who is required to file a 2021 IRS income tax return and has been granted a filing extension by the IRS beyond the automatic six-month extension for tax year 2021-- a) A copy of the IRS's approval of an extension beyond the automatic six-month extension for tax year 2021; ³ b) Verification of non-filing ⁴ from the IRS dated on or after October 1, 2022; c) A copy of IRS Form W-2 ² for each source of 2021 employment income received or an equivalent document; ² and d) If self-employed, a signed statement certifying the amount of AGI and U.S. income tax paid for tax year 2021. <u>Note:</u> An institution may require that, after the income tax return is filed, an individual granted a filing extension beyond the automatic 6-month extension submit tax information using the IRS Data Retrieval Tool, by obtaining a transcript from the IRS, or by submitting a copy of the income tax return and the applicable schedules that were filed with the IRS that

	<p>lists 2021 tax account information. When an institution receives such information, it must be used to reverify the income and tax information reported on the FAFSA.</p> <p>3) For an individual who was the victim of IRS tax-related identity theft--</p> <ul style="list-style-type: none"> a) A Tax Return DataBase View (TRDBV) transcript¹ obtained from the IRS; and b) A statement signed and dated by the tax filer indicating that he or she was a victim of IRS tax-related identity theft and that the IRS has been made aware of the tax-related identity theft. <p><u>Note:</u> Tax filers may inform the IRS of the tax-related identity theft and obtain a TRDBV transcript by calling the IRS's Identity Protection Specialized Unit (IPSU) at 1-800-908-4490. Unless the institution has reason to suspect the authenticity of the TRDBV transcript provided by the IRS, a signature or stamp or any other validation from the IRS is not needed.</p> <p>4) For an individual who filed an amended income tax return with the IRS, a signed copy of the IRS Form 1040X that was filed with the IRS for tax year 2021 or documentation from the IRS that include the change(s) made to the tax filer's 2021 tax information, in addition to one of the following--</p> <ul style="list-style-type: none"> a) IRS Data Retrieval Tool information on an ISIR record with all tax information from the original 2021 income tax return; b) A transcript obtained from the IRS that lists 2021 tax account information of the tax filer(s); or c) A signed copy of the 2021 IRS Form 1040 and the applicable schedules that were filed with the IRS.
<p><u>Income information for non-tax filers</u></p> <p>Income earned from work</p>	<p>For an individual who has not filed and, under IRS or other relevant tax authority rules (e.g., the Republic of the Marshall Islands, the Republic of Palau, the Federated States of Micronesia, a U.S. territory or commonwealth or a foreign government), is not required to file a 2021 income tax return--</p> <p>1) A signed statement certifying--</p> <ul style="list-style-type: none"> a) That the individual has not filed and is not required to file a 2021 income tax return; and b) The sources of 2021 income earned from work and the amount of income from each source; <p>2) A copy of IRS Form W-2² for each source of 2021</p>

	<p>employment income received or an equivalent document²; and</p> <p>3) Except for dependent students, verification of non-filing⁴ from the IRS or other relevant tax authority dated on or after October 1, 2022.</p>
Number of Household Members	<p>A statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents, that lists the name and age of each household member for the 2023-2024 award year and the relationship of that household member to the applicant.</p> <p><u>Note:</u> Verification of number of household members is not required if--</p> <ul style="list-style-type: none"> • For a dependent student, the household size indicated on the ISIR is two and the parent is single, separated, divorced, or widowed, or the household size indicated on the ISIR is three if the parents are married or unmarried and living together; or • For an independent student, the household size indicated on the ISIR is one and the applicant is single, separated, divorced, or widowed, or the household size indicated on the ISIR is two if the applicant is married.
Number in College	<p>1) A statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents listing the name and age of each household member, excluding the parents, who is or will be attending an eligible postsecondary educational institution as at least a half-time student in the 2023-2024 award year in a program that leads to a degree or certificate and the name of that educational institution.</p> <p>2) If an institution has reason to believe that the signed statement provided by the applicant regarding the number of household members enrolled in eligible postsecondary institutions is inaccurate, the institution must obtain documentation from each institution named by the applicant that the household member in question is, or will be, attending on at least a half-time basis unless--</p> <ul style="list-style-type: none"> a) The applicant's institution determines that such documentation is not available because the household member in question has not yet registered at the institution the household member plans to attend; or b) The institution has documentation indicating that the household member in question will be attending the same institution as the applicant. <p><u>Note:</u> Verification of the number of household members in college is not required if the number in</p>

	college indicated on the ISIR is "1."
Identity/Statement of Educational Purpose	<p>1) An applicant must appear in person and present the following documentation to an institutionally authorized individual to verify the applicant's identity:</p> <ul style="list-style-type: none"> a) An unexpired valid government-issued photo identification⁵ such as, but not limited to, a driver's license, non-driver's identification card, other State-issued identification, or U.S. passport. The institution must maintain an annotated copy of the unexpired valid government-issued photo identification that includes-- <ul style="list-style-type: none"> i. The date the identification was presented; and ii. The name of the institutionally authorized individual who reviewed the identification; and b) A signed statement using the exact language as follows, except that the student's identification number is optional if collected elsewhere on the same page as the statement: <p style="text-align: center;">Statement of Educational Purpose</p> <p>I certify that I _____ am (Print Student's Name) the individual signing this Statement of Educational Purpose and that the Federal student financial assistance I may receive will only be used for educational purposes and to pay the cost of attending _____ for 2023-2024. (Name of Postsecondary Educational Institution)</p> <p>_____ (Student's Signature) (Date)</p> <p>_____ (Student's ID Number)</p> <p>2) If an institution determines that an applicant is unable to appear in person to present an unexpired valid government-issued photo identification and execute the Statement of Educational Purpose, the applicant must provide the institution with--</p> <ul style="list-style-type: none"> a) A copy of an unexpired valid government-issued photo identification,⁵ such as, but not limited to, a driver's license, non-driver's identification card, other State-issued identification, or U.S. passport that is acknowledged in a notary statement or that is presented to a notary; and b) An original notarized statement signed by the applicant using the exact language as follows, except that the student's

identification number is optional if collected elsewhere on the same page as the statement:

Statement of Educational Purpose

I certify that I _____ am
(Print Student's Name)
the individual signing this Statement of Educational Purpose and that the Federal student financial assistance I may receive will only be used for educational purposes and to pay the cost of attending _____ for 2023-2024.
(Name of Postsecondary Educational Institution)

(Student's Signature) (Date)

(Student's ID Number)

¹This footnote applies, where applicable, whenever an income tax return, the applicable schedules, or transcript is mentioned in the above chart.

The copy of the 2021 income tax return must include the signature of the tax filer, or one of the filers of a joint income tax return, or the signed, stamped, typed, or printed name and address of the preparer of the income tax return and the preparer's Social Security number, Employer Identification Number, or Preparer Tax Identification Number.

For a tax filer who filed an income tax return other than an IRS form, such as a foreign or Puerto Rican tax form, the institution must use the income information (converted to U.S. dollars) from the lines of that form that correspond most closely to the income information reported on a U.S. income tax return.

An individual who did not retain a copy of his or her 2021 tax account information, and for whom that information cannot be located by the IRS or other relevant tax authority, must submit to the institution—

- a) Copies of all IRS Form W-2s for each source of 2021 employment income or equivalent documents; or
- b) If the individual is self-employed or filed an income tax return with a government of a U.S. territory or commonwealth or a foreign government, a signed statement certifying the amount of AGI and income taxes paid for tax year 2021; and
- c) Documentation from the IRS or other relevant tax authority that indicates the individual's 2021 tax account information cannot be located; and
- d) A signed statement that indicates that the individual did not retain a copy of his or her 2021 tax account information.

If an individual who was the victim of IRS tax-related identity theft is unable to obtain a TRDBV, the institution may accept an equivalent document provided by the IRS or a copy of the signed 2021 income tax return the individual filed with the IRS.

²An individual who is required to submit an IRS Form W-2 or an equivalent document but did not maintain a copy should request a duplicate from the employer who issued the original or from the

government agency that issued the equivalent document. If the individual is unable to obtain a duplicate W-2 or an equivalent document in a timely manner, the institution may permit that individual to provide a signed statement, in accordance with 34 CFR 668.57(a)(6), that includes--

- a) The amount of income earned from work;
- b) The source of that income; and
- c) The reason why the IRS Form W-2, or an equivalent document, is not available in a timely manner.

³For an individual who was called up for active duty or for qualifying National Guard duty during a war or other military operation or national emergency, an institution must accept a statement from the individual certifying that he or she has not filed an income tax return or a request for a filing extension because of that service.

⁴If an individual is unable to obtain verification of non-filing from the IRS or other relevant tax authority and, based upon the institution's determination, it has no reason to question the student's or family's good-faith effort to obtain the required documentation, the institution may accept a signed statement certifying that the individual attempted to obtain the verification of non-filing from the IRS or other relevant tax authority and was unable to obtain the required documentation.

For IRS extension filers, the signed statement must also indicate that the individual has not filed a 2021 income tax return and list the sources of any 2021 income, and the amount of income from each source.

Since individuals without a Social Security number, an Individual Taxpayer Identification Number, or an Employer Identification Number are unable to obtain a verification of non-filing from the IRS, these individuals whose income is below the IRS filing threshold must submit to the institution a signed and dated statement--

- a) Certifying that the individual(s) does not have a Social Security number, an Individual Taxpayer Identification Number, or an Employer Identification Number; and
- b) Listing the sources and amounts of earnings, other income, and resources that supported the individual(s) for the 2021 tax year.

⁵An unexpired valid government-issued photo identification is one issued by the U.S. government, any of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, a federally recognized American Indian and Alaska Native Tribe, American Samoa, Guam, the Virgin Islands, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, or the Republic of Palau.

Verification Requirements for Individuals Who Are Eligible for an Auto-Zero Expected Family Contribution (EFC)

Only the following FAFSA/ISIR information must be
verified:

For dependent students--

- The parents' AGI if the parents were tax filers;
- The parents' income earned from work if the parents were non-tax filers; and
- The student's identity/statement of educational purpose, if required.

For independent students--

- The student's and spouse's AGI if they were tax filers;
- The student's and spouse's income earned from work if they were non-tax filers;
- The student's identity/statement of educational purpose, if required; and
- The number of household members to determine if the independent student has one or more dependents other than a spouse.

Note: Verification of non-filing⁴ from the IRS (or other relevant tax authority, if applicable) dated on or after October 1, 2022, must be provided for (1) independent students (and spouses, if applicable) and parents of dependent students who did not file and are not required to file a 2021 income tax return, and (2) individuals who are required to file a 2021 IRS income tax return but have not filed because they have been granted a tax filing extension by the IRS beyond the automatic 6-month extension for the 2021 tax year.

The individual FAFSA items that an applicant must

verify are based upon the Verification Tracking Group to which the applicant is assigned as outlined in the following chart.

Verification Tracking Flag	Verification Tracking Group Name	FAFSA Information Required to be Verified
V1	Standard Verification Group	<u>Tax Filers</u> <ul style="list-style-type: none"> Adjusted Gross Income U.S. Income Tax Paid Untaxed Portions of IRA Distributions and Pensions IRA Deductions and Payments Tax Exempt Interest Income Education Tax Credits <u>Non-Tax Filers</u> <ul style="list-style-type: none"> Income Earned from Work <u>Tax Filers and Non-Tax Filers</u> <ul style="list-style-type: none"> Number of Household Members Number in College
V2	Reserved	N/A
V3	Reserved	N/A
V4	Custom Verification Group	<ul style="list-style-type: none"> Identity/Statement of Educational Purpose
V5	Aggregate Verification Group	<u>Tax Filers</u> <ul style="list-style-type: none"> Adjusted Gross Income U.S. Income Tax Paid Untaxed Portions of IRA Distributions and Pensions IRA Deductions and

		Payments <ul style="list-style-type: none"> • Tax Exempt Interest Income • Education Tax Credits <u>Non-Tax Filers</u> <ul style="list-style-type: none"> • Income Earned from Work <u>Tax Filers and Non-Tax Filers</u> <ul style="list-style-type: none"> • Number of Household Members • Number in College • Identity/Statement of Educational Purpose
V6	Reserved	N/A

Other Sources for Detailed Information

We provide a more detailed discussion on the verification process in the following resources that will be available on the Knowledge Center webpage at

<https://fsapartners.ed.gov/knowledge-center>:

- 2023-2024 Application and Verification Guide.
- 2023-2024 ISIR Guide.
- 2023-2024 SAR Comment Codes and Text.
- 2023-2024 COD Technical Reference.
- Program Integrity Information--Questions and Answers on Verification at
www2.ed.gov/policy/highered/reg/hearulemaking/2009/verification.html.

Accessible Format: On request to the program contact person listed under FOR FURTHER INFORMATION CONTACT,

individuals with disabilities can obtain this document in an accessible format. The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3 file, braille, large print, audiotape, or compact disc or other accessible format.

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